

**IN THE CLAIMS:**

Cancel claims 2-6 and 8-12 before calculating the filing fee as shown in the following listing of claims, which replaces all prior versions and listings of claims.

1. (original) An ion beam device comprising:

liquid metal ion beam irradiation means for irradiating a specific portion of a sample with a prescribed liquid metal ion beam so as to form a cross section; and

gaseous ion beam irradiation means for scanning a prescribed region of the cross section using a gaseous ion beam focused to a prescribed diameter and removing a damaged layer on the prescribed region.

2. - 6. (canceled).

7. (original) An ion beam processing method comprising:

a first step of irradiating a specific portion of a sample with a prescribed liquid metal ion beam so as to form a cross section; and

a second step of scanning a prescribed region of the cross section using a gaseous ion beam focused to a prescribed diameter and removing a damaged layer on the prescribed region.

8. - 12. (canceled).